

**STATE OF MONTANA
BOARD OF PUBLIC ACCOUNTANTS**

INSTRUCTIONS FOR, TRANSFER OF LICENSURE/TRANSFER OF GRADES

<u>Application Fee:</u>	\$145.00	Transfer of Licensure/Transfer of Grades – Certificate Only
	\$190.00	Transfer of Licensure/Transfer of Grades – Permit to Practice - (Experience required)

Applications that are not completed within 12 months of applying are considered invalid and void. A new application and fee will be required in order to reapply. If an application is not approved, the \$45.00 or \$90.00 original certification fee will be refunded.

Transfer of Licensure Requirements (See Sections A and C)

Transfer of Grades Requirements (See Sections A, B, and C)

CERTIFICATION/LICENSURE REQUIREMENTS: (See Section A)

In order to obtain a certificate as a certified public accountant (CPA), a person must meet the following criteria:

- (1) Be of good moral character
- (2) Successfully pass the Uniform CPA Examination
- (3) Meet the educational requirements
- (4) Pass the AICPA's Professional Ethics Course.

In order to obtain a license as a licensed public accountant (LPA), a person must meet (1), (3) and (4) of the aforementioned requirements. Prior to the implementation of the computer-based exam, a person must pass the Audit, FARE and LPR or ARE sections of the Uniform CPA exam. Upon implementation of the computer-based exam, a person must pass any three sections of the exam. In order to receive an initial permit to practice, a person must satisfy the accounting and auditing experience requirement. A person cannot hold themselves out to the public as a certified public accountant (CPA) or licensed public accountant (LPA) in Montana without a permit to practice.

SECTION A:

Good Moral Character: Three Certificates of Good Moral Character are required from acquaintances that have known the applicant for at least three (3) years.

Education Requirements: An applicant is required to furnish proof of meeting the educational requirements by having official transcripts sent directly to the Board office from all educational institutions attended.

Foreign Educated Applicants: An applicant with foreign qualifications will be required to have their educational credentials evaluated by the Foreign Academic Credentials Service, Inc. (FACS). The application form and pertinent information may be obtained from the FACS website at:

www.facsusa.com. While the Board is not bound by the evaluation report, it is a guideline in determining if Montana's educational requirements have been met.

Administrative Rule of Montana 8.54.408 reads as follows:

(1) A candidate who has a previously approved and unexpired application for an examination administered **prior to or in May, 1996**, or a candidate who applied by transfer of grades for an examination prior to or in May of 1996, must, prior to certification or licensure, have graduated from a college or university accredited to offer:

- (a) A baccalaureate degree, with a concentration in accounting; or
- (b) A baccalaureate degree, with a concentration other than accounting, if supplemented by experience and the board determines that an equivalent education has been achieved; or
- (c) A baccalaureate degree, with a concentration other than accounting, if supplemented by related courses in other areas of business administration and the board determines that an equivalent education has been achieved;
- (d) A concentration in accounting will be interpreted by the board to include 24 semester hours (36 quarter hours) of accounting, auditing and tax courses, and 18 semester hours (27 quarter hours) in other areas of business such as business law, management, marketing, economics and finance. The 18 semester hours (27 quarter hours) shall include no more than 6 semester hours (9 quarter hours) in one area.

(e) Supplemental experience will be interpreted by the board to be five years of employment by a public accounting firm, or five years of employment in industry or government in a responsible financial position; and the board determines that an equivalent accounting education has been achieved.

(f) A concentration, other than accounting is supplemented by related courses in other areas of business will be interpreted by the board to include 12 semester hours (18 quarter hours) of accounting, auditing and tax courses and 9 semester hours (14 quarter hours) in other areas of business such as business law, management, marketing, economics and finance. The 9 semester hours (14 quarter hours) shall include no more than 3 semester hours (5 quarter hours) in one area.

(2) A candidate for examination, to be approved to sit for the examination, who submits an initial application for an examination administered in **November, 1996 or May, 1997**, or a candidate who applies by transfer of grades for November, 1996 or May, 1997 examinations, must have completed 24 semester hours (36 quarter hours) of accounting, auditing, and tax courses, and 18 semester hours (27 quarter hours) in other areas of business such as business law, management, marketing, economics and finance. The 18 semester hours (27 quarter hours) shall include no more than 6 semester hours (9 quarter hours) in one area.

(a) Subsequent to successful passage of the exam, the candidate, to be certified or licensed as a public accountant, must have graduated from a college or university accredited to offer a baccalaureate degree.

(3) A candidate submitting an initial application for an examination administered in **November, 1997 or thereafter**, or a candidate whose approved application for examination has expired and is making reapplication for an examination in November, 1997 or thereafter, or a candidate who applies by transfer of grades for the November, 1997 examination or thereafter, to be approved to sit for the examination, must have completed at least 24 semester hours of upper division or graduate level accounting courses including at least one course in each of the following subject areas:

- (a) financial accounting;
- (b) auditing;
- (c) taxation;
- (d) management accounting;
- (e) has at least 24 (upper division for the November 1997 examination only) semester hours in business related courses. Examples of business related courses include information systems, business law, finance, economics, marketing, ethics, organizational behavior, and quantitative applications in business, and communication skills.
- (f) an upper division course is normally defined as a course taken at the junior or senior level and would exclude introductory courses in accounting; and

- (g) Subsequent to successful passage of the examination, the candidate, to be certified or licensed as a public accountant, must have graduated from a college or university accredited to offer a baccalaureate degree
 - (i) with an accounting concentration or its equivalent as determined by the board; and
 - (ii) with at least 150 semester hours of credit, including those earned toward the baccalaureate degree or its equivalent.
- (4) An accredited school is one that is accredited by the American assembly of collegiate schools of business, or one of the following regional accrediting agencies:
 - (a) middle states association of colleges and secondary schools,
 - (b) new England association of schools and colleges,
 - (c) north central association of colleges and secondary schools,
 - (d) northwest association of schools and colleges,
 - (e) southern association of schools and colleges, or
 - (f) western association of schools and colleges.
- (5) Graduates of foreign schools shall have their education evaluated by an advisory evaluation service specified by the board or the foreign academic credentials service, inc. (FACS).
- (6) One quarter unit or hour of credit is equivalent to two-thirds of a semester unit or hour.

The educational requirements may be waived for an applicant applying by licensure transfer if the following rule applies, Administrative Rule of Montana 8.54.415 (2) (b) and (c):

- (2) (b) The applicant has had five years experience outside of this state in the practice of public accountancy after passing the examination upon which the applicant's certificate was based, within the 10 years immediately preceding the application; and
- (c) The applicant's certificate, license or permit was issued more than four years prior to the application for issuance of an initial certificate in this state, that the applicant has fulfilled the requirements of continuing professional education meeting the requirements established under 37-50-314, MCA, and the regulations established thereunder.

SECTION B:

Applies Only To Applicants Applying By Transfer Of Grades

Transfer of Credits: A candidate transferring examination credits from another state must have the "Authorization for Interstate Exchange of Licensure and Examination Information" form completed by the state board where the candidate has taken the examination. Credit will be given for those sections of the examination passed in other jurisdictions, provided those examination sections were passed under the requirements as outlined in this Section.

APPROVED APPLICATIONS FOR EXAMINATION PRIOR TO MAY 1994

(Please contact the Board office for further information.)

APPROVED APPLICATIONS BEGINNING WITH THE MAY 1994 EXAMINATION AND ENDING WITH THE NOVEMBER 2003 EXAMINATION

The following requirements apply:

- (1) A candidate has six (6) consecutive examinations beginning with the first examination after the approved date of said application to either pass or condition the examination:
- (2) A candidate must write all parts of the examination not previously credited. The passing score on each section of the examination is 75 subject to the following conditioning requirements:
 - (a) A candidate must pass two (2) or more parts and attain a minimum grade of 50 on each part not passed. The minimum grade requirement is waived if a hardship exception is approved by the Board.

- (b) A candidate has six (6) consecutive examinations following the examination in which he establishes a condition to pass the remaining parts, provided that:
 - (i) A candidate writes all parts not yet passed, and
 - (ii) In order to receive credit for passing additional parts, a candidate attains a minimum grade of 50 on each part written, but not passed. The minimum grade requirement is waived if a hardship exception is approved by the Board.
- (3) Hardship exceptions include illness, death in the immediate family, or other extenuating circumstances as determined by the Board.
- (4) A candidate who has established a conditional credit and misses one or more consecutive examinations because of special hardships may apply to the Board for an extension. An extension may be granted at the Board's discretion on an individual basis.

APPROVED APPLICATIONS BEGINNING WITH THE COMPUTER-BASED EXAMINATION

Upon implementation of the computer-based exam, an applicant for a certificate as a certified public accountant needs to pass all four test sections within a rolling 18-month period, which begins on the date the first test was taken and passed. An applicant for a license as a licensed public accountant needs to pass any three-test sections within a rolling 18-month period, which begins on the date the first test section, was taken and passed.

Applicants who have attained conditional credit under the paper and pencil exam as of the implementation date of the computer-based examination are allowed a transition period to complete any remaining test sections. The transition period lasts until the earlier of the following occurs: (a)- the applicant has exhausted the number of examination attempts remaining under the paper-and-pencil exam; or (b)-the remaining time that the applicant had under the paper-and-pencil examination to retake test sections not yet passed, has expired. If an applicant does not pass all remaining sections during the transition period, conditioned credit earned under the paper-and-pencil exam will expire.

SECTION C:

Certificate/ License And Permit To Practice Information: An applicant must request verification of the Uniform CPA Examination grades and certificate/license information on the "Authorization for Interstate Exchange of Examination and Licensure Information" form.

Transfer of Grades: An applicant who did not pass the Uniform CPA Examination under the same requirements as those required of Montana examination applicants are not eligible for certification/licensure in Montana by transfer of grades.

Transfer of Licensure: An applicant must request verification from all state boards wherein the examination has been taken and or certification and or licensure has been obtained.

Ethics Examination: An applicant is required to successfully complete an open book ethics examination. To order the AICPA self-study entitled, Professional Ethics: The AICPA's Comprehensive Course, go to www.cpa2biz.com.

An applicant who has previously completed an ethics examination in another state may request that the grade received on that examination be transferred to the Montana Board of Public Accountants.

Experience Requirements: An applicant applying for a permit to practice public accounting in Montana must submit the form entitled, "Evidence of Satisfaction of Experience Requirements." Administrative Rule of Montana 8.54.409 reads as follows:

- (1) To be issued an initial permit to practice under section 37-50-203(2)(g), MCA, an applicant must provide evidence of "adequate" accounting and auditing experience.
- (2) Accounting and auditing experience will be considered adequate by the board if satisfactory evidence is presented of having performed accounting and auditing functions ordinarily required in the practice of public accounting, provided this experience:
 - (a) be attested to by a holder of a permit to practice, and
 - (b) takes place in the five years prior to the date of the application for permit to practice, and

- (c)(i) includes at least 12 calendar months (2,000 hours actual work experience) with at least 500 hours of attest oriented experience requiring application of generally accepted standards and issuance of reports requiring application of generally accepted accounting principles. The prescribed experience may be fulfilled from a combination of attest experience having as its objective financial audits, compliance audits, reviews and compilations or internal financial audits, or:
- (ii) includes at least 24 calendar months (4,000 hours actual work experience) of private, governmental or public accounting work acceptable to the board.

Transfer Of Licensure Applicants Only (5 in 10 Rule)

An applicant would not be required to meet the education requirement and requirements for examination upon verification of the following: the applicant has five years of experience outside of this state in the practice of public accounting after passing the examination upon which the applicant's certificate was based, within the 10 years immediately preceding the application; and the applicant's certificate/license was issued more than four years prior to the application for issuance of an initial certificate/license in this state.

Continuing Professional Education: In order to receive an annual permit to practice, an applicant must satisfy Montana's CPE requirements. The basic requirement is completion of 120 hours, with at least 24 in subjects related to the reporting on financial statements and 2 hours of ethics, within the last three years.

Residency/Citizenship: Montana has no residency or citizenship requirements.

Please allow 14 working days for written notification advising status of the application after receipt of all required documentation.

MAIL APPLICATIONS AND REQUESTS FOR ADDITIONAL INFORMATION TO:

MONTANA BOARD OF PUBLIC ACCOUNTANTS
301 South Park
PO Box 200513
Helena, Montana 59620-0513
PHONE: (406) 841-2389
FAX: (406) 841-2323
E-MAIL: dlibsdpac@mt.gov
WEBSITE: <http://www.publicaccountant.mt.gov>

MONTANA BOARD OF PUBLIC ACCOUNTANTS

301 South Park

PO Box 200513

Helena, Montana 59620-0513

PHONE: (406) 841-2388 FAX: (406) 841-2323 E-MAIL: dlibsdpac@mt.gov

WEBSITE: <http://www.publicaccountant.mt.gov>

APPLICATION FOR CERTIFICATION/LICENSURE (check all boxes that apply):

☐ Transfer of Grades ☐ Transfer of Licensure ☐ International Reciprocity

Applying For: ☐ Permit to Practice (Must Submit Experience) ☐ Certificate/License Only

1. FULL NAME
Last First Middle

2. OTHER NAME(S) KNOWN BY

3. BUSINESS NAME:

4. BUSINESS ADDRESS
Street or PO Box # City and State/Province Zip Country

5. HOME ADDRESS
Street or PO Box # City and State/Province Zip Country

PREFERRED MAILING ADDRESS: ☐ Business ☐ Home E-MAIL ADDRESS

6. TELEPHONE: () () ()
Business Home Fax

7. SOCIAL SECURITY NUMBER FOREIGN ID NUMBER

8. DATE OF BIRTH PLACE OF BIRTH ☐ MALE
City/State/Province ☐ FEMALE

9. LICENSE NAME
(State your name as it should appear on the certificate/ license if granted.)

10. List all professional/occupational licenses, registrations, or certificates granted to you.

State/Province/Territory	License Number	Date Issued	Current	Type of License
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

11. Has a licensing agency ever taken adverse or disciplinary action against your license (certificate)?
If yes, attach a detailed explanation. ☐ Yes ☐ No
12. Have you ever forfeited or surrendered a license or certificate? If yes, attach a detailed explanation. ☐ Yes ☐ No
13. Has a complaint ever been made against you alleging unethical behavior or unprofessional conduct?
If yes, attach a detailed explanation. ☐ Yes ☐ No

14. Has any legal or disciplinary action been filed against you which relates to the propriety or your fitness to practice this profession? If yes, attach a detailed explanation. ☐ Yes ☐ No
15. Have you ever been expelled from or asked to resign from any professional organization or been censured by a professional organization of which you were a member? If yes, attach a detailed explanation. ☐ Yes ☐ No
16. Have you ever been charged with or convicted of a crime (including a plea of no contest or deferred prosecution) relating to, or committed during the course of your professional practice, involving violence, use or sale of drugs, fraud, deceit, or theft, whether or not an appeal is pending? You may omit: (1) traffic violations for which you paid a fine of \$100.00 or less and (2) charges or convictions prior to your 16th birthday. If yes, attach a detailed explanation. ☐ Yes ☐ No
17. Have you ever been charged with fraud, formally or informally, in any civil proceeding? If yes, attach a detailed explanation. ☐ Yes ☐ No
18. Have you any physical or mental condition which has in the past three years adversely affected your ability to practice this profession, including but not limited to, a contagious or infectious disease involving serious risk to the public? If yes, attach a detailed explanation. ☐ Yes ☐ No
19. Have you, within the last three years, used alcohol or any other mood-altering substance in a manner which adversely affected your ability to practice this profession? If yes, attach a detailed explanation. ☐ Yes ☐ No
20. EDUCATION: (Does not apply to persons submitting an application under the 5 in 10 experience rule or International Reciprocity)

NAME OF INSTITUTION & LOCATION	DATES OF ATTENDANCE	DEGREE RECEIVED OR WILL RECEIVE

Foreign academic credential evaluations by FACS should be requested upon completion of the educational requirements and received by the Board office prior to the application deadline. If applying for a certificate/license, official transcripts must be sent directly to the Board office from the educational institution.

21. MORAL CHARACTER REFERENCES:

You must have a minimum of three favorable references on file. Please use the Moral Character Reference Forms provided and mail them with the application.

NAME	ADDRESS	CITY/STATE/PROVINCE

I authorize the release of information concerning my competence to practice, by anyone who might possess such information, to the Montana licensing board.

I hereby declare under penalty of perjury the information included in my application to be true and complete to the best of my knowledge. In signing this application, I am aware that a false statement or evasive answer to any question may lead to denial of my application or subsequent revocation of licensure on ethical grounds. I have read and am familiar with the applicable licensure laws of the State of Montana and instructions to applicants for licensing. I accept the rules and procedures outlined in these documents as the basis for my application.

Legal Signature of Applicant

Dated

Subscribed and sworn to by me this _____ day of _____, _____ at

City/State/Province

Notary Public

SEAL

For the State of

My commission expires _____, _____.

TRANSFER OF LICENSURE APPLICANTS: If applying under the 5 in 10 rule (5 years of acceptable accounting experience in the last 10 years), the examination and educational requirements will be waived.

APPLICATION FEE: The fee should be in the form of a check or money order payable to the Board of Public Accountants. Applicants applying from a foreign country must submit an international money order.

EXPIRATION DATE: Incomplete applications by transfer of grades, transfer of licensure or international reciprocity that are older than 12 months will be considered invalid and void. The applicant will be required to reapply and pay another fee.

**301 South Park
PO BOX 200513**

PHONE: (406) 841-2389 FAX: (406) 841-2323 EMAIL: dlibsdpac@mt.gov
WEBSITE: <http://www.publicaccountant.mt.gov>

Name of Applicant:

Signature: _____ Date: _____

Name: _____ Position: _____

Address: _____

Remarks:

INSTRUCTIONS FOR APPLICANT: Three (3) Certificates of Good Moral Character are required with your original application for certification by examination, transfer of grades, transfer of licensure or international reciprocity.

**301 South Park
PO BOX 200513**

WEBSITE: <http://www.publicaccountant.mt.gov>

(Reference must have known you at least THREE YEARS)

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INSTRUCTIONS FOR APPLICANT: Three (3) Certificates of Good Moral Character are required with your original application for certification by examination, transfer of grades, transfer of licensure or international reciprocity.

**301 South Park
PO BOX 200513**

WEBSITE: <http://www.publicaccountant.mt.gov>

(Reference must have known you at least THREE YEARS)

•

Date: _____

Name:

Position:

Address: _____

Remarks:

INSTRUCTIONS FOR APPLICANT: Three (3) Certificates of Good Moral Character are required with your original application for certification by examination, transfer of grades, transfer of licensure or international reciprocity.

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EVIDENCE OF SATISFACTION OF EXPERIENCE

FULL NAME: _____
LAST FIRST MIDDLE MT CPA CERT NO
(If issued)

OTHER LAST NAMES KNOWN BY: _____

EMPLOYED BY: _____
(If more than one employer, complete one form for each employer)

ADDRESS OF EMPLOYER: _____
Street or PO Box # City and State/Province Zip Country

PHONE NUMBER (where you can be reached) (_____) _____

POSITION TITLE OF APPLICANT: _____

TYPE OF EMPLOYMENT: _____ Public Accounting _____ Governmental Accounting _____ Private Industry Accounting

PERIOD OF EMPLOYMENT:
Full-time From _____ to _____ Total Hours _____
Mo. Day Year Mo. Day Year

Part-time From _____ to _____ Total Hours _____
Mo. Day Year Mo. Day Year

Indicate the nature and level of work performed (Attach additional sheet(s) if necessary)

If applying under the 12 calendar months (2000 hours), indicate the total number of hours of experience requiring application of generally accepted standards and issuance of reports requiring application of generally accepted accounting principles:

Financial Audits	_____ Total Hours	Compliance Audits	_____ Total Hours
Reviews	_____ Total Hours	Compilations	_____ Total Hours
Internal Financial Audits	_____ Total Hours		

ATTESTATION

I certify under penalties of perjury that I have reviewed the completed form and that the information is correct.

Name _____ Position _____

Firm/Business Name _____ Telephone No. (_____) _____

Firm/Business Address _____

Relationship to Applicant (i.e., Supervisor) _____

CPA/LPA Cert. No. _____ Issued by the State/Jurisdiction _____

CA Cert No. (International Reciprocity Only) _____

I hold an active permit/license to practice public accounting in the State/Province of _____ which expires on _____.

Signature

Date

INSTRUCTIONS

If you have already been issued a certificate by the Board and are applying for an initial permit to practice, please include your certificate number on the front of the form.

Administrative Rule of Montana 8.54.409 provides that to be issued an initial permit to practice, an applicant must provide evidence of "adequate" accounting and auditing experience. Experience will be considered adequate by the Board if satisfactory evidence is presented of having performed accounting and auditing functions ordinarily required in the practice of public accounting.

Experience must be attested to by a holder of a permit/license to practice public accounting in one of the 54 Board jurisdictions. If applying by International Reciprocity, experience must be attested to by a CPA/LPA/CA.

Experience must take place within five (5) years prior to the date of this application. However, individuals applying for licensure transfer according to ARM 8.54.415 must report five (5) years of experience in the practice of public accounting within the ten (10) years immediately preceding this application.

One Year of Experience: To qualify under 12 calendar months (2000 hours actual work experience), the applicant must have at least 500 hours of attest oriented experience requiring application of generally accepted standards and issuance of reports requiring applications of generally accepted accounting principles. The prescribed experience may be fulfilled from a combination of attest experience having as its objective financial audits, compliance audits, reviews and compilations or internal financial audits.

Two Years of Experience: To qualify under 24 calendar months (4000 hours actual work experience), the applicant must have adequate private, governmental or public accounting work acceptable to the Board.

The Board will evaluate experience on a case-by-case basis upon completion. A pre-determination of whether experience will qualify will not be made.

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AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION

This form is essential to the application you are filing with this Board. Before your application will be considered for approval, certain information must be verified by the Board of Accountancy where your examination credits and/or certificate and license status were established. Please complete the initial portion of this form and forward the form to that Board of Accountancy where credits and/or status were established. That Board, in turn, will complete the remainder of this form (Sections A-D) and return it to this agency. (You are advised to check with that Board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.)

TO BE COMPLETED BY THE APPLICANT (Please type or print legibly):

☐ Mr.

☐ Ms.

☐ Mrs.

Last Name

First Name

Middle Name

Maiden Name

Current Mailing Address

Certificate Number
(If Applicable)

City

State

Zip

Country

Telephone: Where you can be reached during normal business hours

Date of Birth

Social Security Number

I hereby request and authorize the _____ Board of Accountancy to provide any and all pertinent information requested in this form to the Board of Public Accountants in the State of Montana to complete an application filed with that agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

Applicant Signature

Date Signed

SECTIONS A THRU D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY ONLY

SECTION A: VERIFICATION OF EXAMINATION CREDITS

The following are grades awarded on the Uniform CPA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. (Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or if there is any reason why the grades should not be accepted). (If separate sheet is attached, please affix official signature and Board Seal).

(Please list all grades, including failing grades, recorded for applicant)

Date of Examination	AICPA I.D. Number	Audit	Law/LPR	Theory/FARE	Practice/ARE

- 1) Was the applicant ever denied admission to the Exam? ☐ Yes ☐ No
If yes, please use Section D of this form to explain.

VERIFICATION OF EXAMINATION CREDITS (cont).

- 2) If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? (Use Section D to explain). ☐ Yes ☐ No
- 3) Number of subjects with which candidate is credited, if any. _____ N/A
- 4) Date credits/or grades expire, if any. _____/_____/_____ N/A

SECTION B: CERTIFICATE/LICENSURE(Permit) STATUS

Certificate As A Certified Public Accountant:

- 1) The applicant holds an original/reciprocal (mark out one) CPA Certificate number _____ dated ____/____/____ which is in good standing unless otherwise noted in Section D of this form.
- 2) The individual has completed an Ethics Examination. ☐ Yes ☐ No ☐ N/A
Exam prepared and graded by: ☐ Board ☐ AICPA ☐ Other
Grade _____ Date _____

License/Permit to Practice Public Accounting:

(If licensing is the responsibility of another agency, please forward and request completion of applicable section.)

- 3) The applicant holds a license/permit from this Board and is currently in good standing in this State. (Please note any exceptions in Section D) ☐ Yes ☐ No Expiration Date _____
- 4) If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement:
- ☐ License/Permit not required
☐ Pay appropriate fees and/or post bond
☐ Complete acceptable accounting/auditing experience
☐ Complete continuing professional education requirements
☐ Other: (please specify) _____

SECTION C: ADDITIONAL INFORMATION REQUESTED

- 1) Has your Board ever instituted any disciplinary action against the applicant's certificate or permit to practice? (If yes, please explain in Section D of this form.) ☐ Yes ☐ No

SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED (Official Seal and Signature must be affixed to attached sheets if needed to respond to the inquiry)

The information provided herein is correct to the best of our knowledge.

**OFFICIAL
BOARD
SEAL**

Board/Agency

Official Signature

Title

Date

Second Official Signature (if necessary)

Title

Date